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MAR 31 2005

Docket No.: 20402-00625-US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masaharu Ikeda

Application No.: 09/876,160

Confirmation No.: 6709

Filed: June 8, 2001

Art Unit: 2644

For: CAPACITOR MICROPHONE

Examiner: C. P. Chau

AMENDMENT AFTER FINAL ACTION (37 C.F.R. SECTION 1.116)

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 1, 2004, finally rejecting claims 1-13, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

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